

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS**

SUZANNE CARLSON,)	
)	
Appellant)	
)	
v.)	Civil Action No. 05-10227-WGY
)	
UNITED STATES OF AMERICA)	
)	
Appellee)	
_____)	

**THE UNITED STATES OF AMERICA’S MOTION TO AFFIRM THE APPEALS
OFFICER’S DETERMINATION OR TO DISMISS THE APPEAL,
OR IN THE ALTERNATIVE, FOR SUMMARY JUDGMENT**

The United States of America, by its undersigned counsel, hereby moves to affirm the determination of the Internal Revenue Service Appeals Officer, and to dismiss the appeal, or in the alternative, for summary judgment. A memorandum in support of this motion is being filed contemporaneously.

I certify that on April 22, 2005, I conferred with Attorney Burke who stated his objection to this motion.

Respectfully submitted,

MICHAEL J. SULLIVAN
United States Attorney

/s/ Barry E. Reiferson
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IT IS HEREBY CERTIFIED that, on this 22nd day of April 2005, a copy of the foregoing document was sent to counsel for the appellant by first class mail.

/s/ Barry E. Reiferson